

Head 293 – Department of Rubber Development

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the Department of Rubber Development for the year ended 31 December 2018 comprising the statement of financial position as at 31 December 2018 and the statement of financial performance, and cash flow statement for the year then ended, was carried out under my direction in pursuance of provisions in Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act No. 19 of 2018. The Summary Report containing my comments and observations on the financial statements of the Department of Rubber Development was issued to the Accounting Officer on 31 May 2019 in terms of Section 11 (1) of the National Audit Act No. 19 of 2018 . The Annual Detailed Management Audit Report of the Department was issued to the Accounting Officer on 31 May 2019 in terms of Section 11 (2) of the Audit Act. This report is presented to Parliament in terms of Section 10 of the National Audit Act No. 19 of 2018 which is read in conjunction with Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka.

In my opinion, except for the effects of the matters described in Paragraph 1.6 of this report, the financial statements give a true and fair view of the Department of Rubber Development as at 31 December 2018 and its financial performance and cash flow for the year then ended, in accordance with Generally Accepted Accounting Principles.

1.2 Basis for Qualified Opinion

I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

1.3 Responsibilities of Chief Accounting Officer and the Accounting Officer on Financial Statements

The Accounting Officer is responsible for preparation of financial statements in a manner that reflects a true and reasonable position and determines the internal control required to enable financial statements to be prepared without inadequate false statements that may result from fraud and error in accordance with Generally Accepted Accounting Principles and the provisions of Section 38 of the National Audit Act, No. 19 of 2018 .

As per Section 16 (1) of the National Audit Act No. 19 of 2018, the Department is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared.

The Accounting Officer shall ensure that an effective internal control system is maintained and maintained for the financial control of the Department in terms of sub-section 38 (1) (c) of the National Audit Act and it should be periodically reviewed the effectiveness of the system and make any necessary changes to keep the system running efficiently.

1.4 Auditor's Responsibility on Audit of Financial Statements

My objective is to express a reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue the Summary Report of the Auditor General that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- It is not intended to express an opinion on the effectiveness of internal control of the Department to plan appropriate audit procedures in a timely manner.
- Evaluate the structure of financial statements including disclosures and content-based transactions and events the structure that the financial statements are appropriate and reasonable.
- The transactions and events underlying the structure and content of the financial statements are appropriately and fairly when submitting financial statements as a whole.

The Accounting Officer was made aware of important audit findings, key internal control deficiencies and other matters identified in my audit.

1.5 Report on Other Legal Requirements

I declare the following matters in terms of Section 6 (d) and Section 38 of the National Audit Act No. 19 of 2018 .

- (a) As there was no need to prepare financial statements for the previous year, it was impossible declare the financial statements for the year under review were consistent with those of the previous year.
- (b) As there was no need for the Department of Rubber Development to prepare financial statements for the previous year, the recommendations for the financial statements of the preceding year had not been presented.

1.6 Comments on Financial Statements

1.6.1 Financial Statements not complied with Circulars

Although the financial statements had to be prepared in accordance with the State Accounts Circular No. 267/2018 dated 21 November 2018, the exceptions to those requirements are as follows.

Audit Observation	Recommendation	Comments given by the Accounting Officer
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(a) Advance Receipts

Even though the figures in Treasury Computer Prints should be based on when taking Receipts and Payments of Advances to Public Officers' Account to statement of financial performance as per the Circular, when publishing financial performance the, the advance receipts and payments amounted to Rs.3,888,070 and Rs. 7,762,155 respectively had been understated in the financial statements.	Financial statements should be prepared in accordance with the State Accounts Circular No. 267/2018 dated 21November 2018 .	It was caused by the note for the settlement of the difference between Treasury prints at the beginning of the year and the Departmental books and the notes to the correction of the wrong balances.
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(b) Imprest Account

Although an Adjustment Account had to be prepared for the comparison of favorable imprest balance of Rs. 23,306,998 of the statement of	-do-	It is noted to furnish a an Imprest Adjustment Account with the financial statements.
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financial performance by the end of the year under review, an Imprest Adjustment Account had not been prepared.

1.6.2 Statement Financial Performance

The following observations are made.

Audit Observation	Recommendation	Comments given by the Accounting Officer
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(a) Although the receipt of Treasury Imprests as per the Department Books was Rs. 695,525, 000 it was recorded as Rs. 950,373,419 in the statement of financial performance, the Treasury Imprest had been overstated by a sum of Rs.254,848,419.	Statement of financial performance should be prepared as per State Accounts Circular No. 267/2018 .	Although imprest and other receipts from the Treasury should be mentioned separately, as the other receipts also have been mentioned as Treasury Imprests due to a mistake, the Treasury Imprests is overstated.
(b) The other receipts amounted to Rs. 280,029,022, which could be able to verify through the monthly account summaries and the Treasury computer prints submitted to the audit, had not been shown in the statement of financial performance.	Actions should be taken to indicate the other receipts in the statement financial performance.	This has caused due to the above mistake and other receipts are not shown separately.

1.6.3 Cash Flow Statement

The following observations are made.

Audit Observation	Recommendation	Comments given by the Accounting Officer
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(a) Even though the non-revenue receipts for the year under review was Rs. 1,022,597,791 , as it was recorded in the cash flow statement as a sum of Rs. 1,010,972,881 the non-revenue	Taking actions to prepare the cash flow statement as per the State Accounts Circular 267/2018.	This has occurred since the net inflows have been stated in the financial statements. Steps will be taken to streamline this situation and furnish.

receipts had been understated by a sum of Rs. 11,624,910.

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| <p>(b) Even though the cash outflows from operating activities such as personal emoluments and other operating expenses, payment of deposits, and repayment of subsidies amounted to Rs. 1,004,110,628 as per the monthly account summaries and other information submitted to audit , there was a difference of Rs. 680,880,816 as it was stated in the cash flow statement as Rs.323,229,812.</p> | <p>-do-</p> | <p>This error has occurred due to the fact that only the cash outflow incurred for recurrent expenditure. Actions will be taken to correct.</p> |
| <p>(c) Even though a sum of Rs. 19,444,224 had been recovered as Advances to Public Officers’ loan balances, this value had not been shown under the investment activities in the cash flow statement.</p> | <p>-do-</p> | <p>This situation has arisen due to the failure to provide detailed information and actions will be taken to correct in future.</p> |
| <p>(d) Although the payment of loan advances to public officers and the acquisition of physical assets was Rs. 40,042,863 as per the information presented to audit , since it was shown as cash outflows from investment activities with regard to that in the Cash Flows Statement amounting to Rs. 635,652,759, the cash outflows from the investment activities had been overstated by a sum of Rs. 595,609,896 .</p> | <p>-do-</p> | <p>Answer is not given.</p> |

1.6.4 Statement of Financial Position

 The following observations are made.

Audit Observation	Recommendation	Comments given by the Accounting Officer
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(a) Although the value of non-financial	The records on non-	Although the value of non-

assets in accordance with ACA 6 Format with financial statements was Rs.206,255,463, as at 31 December 2018, due to the non-availability of value in Treasury computer prints a non-financial asset value had not been included in the statement of financial position as at 31 December 2018 .

financial assets should be maintained up to date and reporting those figures in the Annual Financial Statements.

financial assets included in the CIGAS Account, due to the difference in the data held in its Ledger Account and the Assets of the BOSS Report ,the value of non-financial assets in the Treasury as at 31 December 2018 was not included. This information is being recorded correctly by now.

(b) Sixteen motor bicycles provided to a Regional Office under the Small Plantation Entrepreneurship Development Project implemented under the Ministry of Plantation Industries had not been properly taken over and included in the Inventory Registers.

All the fixed assets should be recorded in a Register.

The 16 motor bicycles provided under the Project have been handed over to the Rubber Development Officers of the Department. It is kindly informed that the value of these assets will be recorded in the statement of assets in future.

1.6.5 Imprest Balance

The following shortcomings were revealed when the imprest balance accounted for.

Audit Observation	Recommendation	Comments given by the Accounting Officer
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<p>(a) Even though it had been mentioned that a sum of Rs. 31,712,815 of receipts from other sources and a sum of Rs. 950,373,419 of Treasury Receipts in the Treasury Imprest (ACA-3) Format, it was observed that, as per the monthly account summaries, it was Rs. 282,029,502 and Rs.695,525,000 respectively .</p>	<p>The Treasury imprest ACA-3 Format should be prepared in accordance with the State Accounts Circular 267/2018 .</p>	<p>Since there was an error in imprest classification (a) and (b) , it is noted to correct that.</p>

(b) Even though the settlement of Treasury Imprest according to Departmental Books by expenditure amounted to Rs. 957,086,234 and by cash a sum of Rs. 25,000,000, it had been stated in the Treasury Prints as settlements by expenditure amounting to Rs. 982,086,234 only.

Answer is not given.

1.6.6 Not –maintaining of Registers and Books

It was observed that the following certain documents had not been maintained by the Department and certain documents were not maintained properly and up to date during the audit test checks carried out.

Audit Observation

Recommendation

Comments given by the Accounting Officer

(a) Register of Security

A Register of Security had not been prepared including details of the officers and employees who need to keep security..

A Register should be maintained as the information consisted of in terms of Financial Regulation 891 (1) for the officers who should keep security.

It was impossible to find evidence whether the Register of Employee Security was maintained in accordance with Financial Regulation 891 (1). Nevertheless, it is kindly informed that the steps will be taken to maintain the Register of Employee Security Deposits in future.

(b) Register of Losses

The Registers of Losses for the Regional Offices of Moneragala and Kegalle had not been updated.

The Register of Losses should be maintained in an updated manner under the Format of the Financial Regulation 110 .

Instructions have been given for the losses and damages reported from the Regional Offices in Moneragala and Kegalle to update within the "Register of Losses and Damages " in the relevant Regional Offices in terms of Financial Regulation 110.

1.6.7 Non-compliance with Laws, Rules and Regulations

Instances of non - compliances with provisions in Laws, Rules and Regulations observed during the course of audit test checks are analyzed below.

Observation	Recommendation	Comments given by the Accounting Officer
Referring to Value Non-compliance Laws, Rules and Regulations Rs.		
<p>(a) National Audit Act No 19 of 2018 Section 16.2</p>	<p>-</p>	<p>Although the financial statements by every entity the Annual Performance Report of those entities should be submitted to the Auditor General by the Chief Accounting Officer within a time limit as may be specified by the rules along with, it had not been so done.</p>
<p>(b) Financial Regulation of the Democratic Socialist Republic of Sri Lanka (F.R)</p>		
<p>(i) F. R 104 (4)</p>	<p>2,091,628</p>	<p>Although it had taken 06 months period to submit</p>
		<p>Actions should be taken in the event of the loss in</p>
		<p>It was not possible to submit a full report of this</p>

<p>a full report on the damage caused by the fire that destroyed the lorry of the Department and two other vehicles last year but the parties responsible had not been identified.</p>	<p>terms of the investigation Financial Regulations. as the police investigations have not been completed. Further, it was recommended in the Preliminary Investigation Report that the person responsible for the incident could not be identified and the relevant insurance company has agreed to pay Rs. 338,000 in this regard.</p>
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**(ii) F. R 106 (3)
(b)**

<p>Provision for deduction of loss from book, either by a supplementary estimate or by the provision for the next fiscal year, the necessary provisions had to be obtained. Nevertheless, without doing so, transferred the provisions by F . R 66 for an Object that is not included in the estimate, the loan balances of 5 officers who had left the service had been written off.</p>	<p>It should act in accordance with F. R 65 (4) (iv) when there is no Object in the Budget Estimate. The Treasury has instructed to meet the requirements by the savings of the approved provisions in the Expenditure Objects without furnishing Supplementary Estimates.</p>
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(iii) F. R 215 (3)	12,965,568	The portion of money received from a project under the Line Ministry for development works at Padiyathalawa Nursery had been retained in the Deposit Account.	Not obtaining provisions from the Foreign Aid Projects for the project which is funded by the Annual Budget.	Development of Padiyathalawa Nursery has been completed by now and it is kindly informed that, that money has to be used in future.
(iv) F. R 571 (2)	2,002,313	Actions had not been taken with regard to the deposits for more than 02 years in respect of 04 Deposit Accounts in accordance with the Financial Regulations.	Actions should be taken act in accordance with Financial Regulations 571.	Actions will be taken to settle or taken to the State Revenue as per Financial Regulations .
(b) Public Administrati on Circular No. 30/ 2016 dated 29 December 2016		Although the Fuel tests should be carried out for vehicles in every 06 months, the investigations had not been carried out for the amount of consumption of fuel of the vehicles in 04 Regional Offices.	Carrying out of a Fuel tests for the vehicles once in every six months as per the circular instructions.	Actions will be taken to advise the Regional Offices that have not checked the fuel consumption of the vehicles once in every six months.

2. Financial Review

2.1 Imprest Management

The following observation is made.

Audit Observation	Recommendation	Comments given by the Accounting Officer
When comparing the requests for imprest for several months in the year 2018 with the planned imprests, the requests for imprests increased by in between 19 and 42 per cent and accordingly, it was observed that the imprest requirement for the year had not been properly planned.	Actions should be taken to incorporate the activities expected to be achieved in the year into the Annual Budget Estimates.	The imprests should be properly received for the proper plan of the Imprest in the year. This has occurred due to the lack of imprests.

2.2 Expenditure Management

The following observation is made.

Audit Observation	Recommendation	Comments given by the Accounting Officer
Since the estimates were not prepared in terms of the Financial Regulations 50, a sum of Rs. 331.49 million had been saved from the net provision of Rs. 941.7 million made available for the 07 Objects. That had ranged from 12 per cent to 36 per cent out of the provision made available.	The provisions should be made to suit the amount of work to be able to achieve during the year by determining the timeframe of beginning of the role.	There is savings in provision due to failure to make payments since the imprests not received properly. If the imprests properly received, the savings among expenditures as well as the commitments beyond the net provisions could have been avoided by the transferring of financial provisions under F .R 66

2.3 Entered in to Liabilities and Commitments

The following observation is made.

Audit Observation	Recommendation	Comments given by the Accounting Officer
----- It had been entered in to commitments exceeding the net provision made available for 09 Objects in the year under review, amounted to Rs 2,699,358 .	----- The identification of the commitments and liabilities should be made accurately.	----- If the imprests were properly received, these committments could have been transferred to the relevant expenditure Objects.

2.4 Issuance and Settlement of Advances

The following observation is made.

Audit Observation	Recommendation	Comments given by the Accounting Officer
----- Although sub - imprests have to be settled within 10 days of the date of the given task, in terms of Financial Regulations 371 (5), it had delayed a period of 04 days to 210 days to settle the 06 ad hoc sub - imprests provided by the Department in the year 2018 totalled to Rs. 100,500 .	----- Actions should be taken in terms of Financial Regulations 371 and necessary arrangements should be made in respect of the officers who have acted in contravention of those Regulations in terms of Sections 8.1 and 8.2 of Chapter XLVII of the Establishments Code.	----- The all officers were emphasized to settle the advances issued within 10 days of completion of the relevant work.

2.5 Deposit Balances

The following observation is made.

Audit Observation	Recommendation	Comments given by the Accounting Officer
----- Out of the money received from the Thurusaviya Fund in the year 2017, a balance of Rs. 1,085,962 had been retained in the General Deposit Account without any settlement after completion of the relevant	----- Arrangements should be taken to settle that amount once the task is completed.	----- Inquiries will be made from Thurusaviya Fund regarding this money and get the correct information and will take actions for necessary corrections obtaining .

objective.

3. Operating Review

3.1 Planning

The following observation is made.

Audit Observation	Recommendation	Comments given by the Accounting Officer
<p>Although an Action Plan had been prepared for the year 2018 in terms of Public Finance Circular No. 2014/ 01 dated 17 February 2014 , as per the Paragraph 3 (b) of that the details such as the approved cadre, actual cadre, Annual Imprest Plan and Annual Procurement Plan in had not been included in the Action Plan.</p>	<p>The details with regard to the organizational structure, approved cadre, actual cadre and the Imprest Plan as per Public Finance Circular No. 2014/ 01 dated 17 February 2014 should be furnished.</p>	<p>The details of approved staff, actual staff, cash plan and Annual Procurement Plan are not included. Actions will be taken to include such information from the next years.</p>

3.2 Not achieving the Desired Output Level

The following observations are made.

Audit Observation	Recommendation	Comments given by the Accounting Officer								
<p>(a) Although it is expected to replant the rubber in the 1,000 and 500 hectares of land of Small Rubber Holders and Plantation Companies' respectively in the year under review, it had been re-cultivated in only 523 hectares and 319 hectares of land. Accordingly, the amount</p>	<p>Actions should be taken to achieve the planned quantities.</p>	<p>As it had also planted during the early 2019 for replanting permits issued up to 31 December 2018, the extent of re- planting lands carried out by Rubber Small Holders and Plantation Companies is as follows.</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Section</th> <th>Target Area</th> <th>Extent of cultivated land</th> <th>Per cent</th> </tr> </thead> <tbody> <tr> <td>Small Rubber</td> <td>1000</td> <td>524.61</td> <td>52.40</td> </tr> </tbody> </table>	Section	Target Area	Extent of cultivated land	Per cent	Small Rubber	1000	524.61	52.40
Section	Target Area	Extent of cultivated land	Per cent							
Small Rubber	1000	524.61	52.40							

not fulfilled was 48 per cent and 36 per cent of the planned amount.

Plantation Companies	500	338.644	67.72
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| <p>(b) Even though 750 hectares of land in extent had been planned to be cultivated in traditional and non-traditional areas during the year under review, only 342.5 hectares of land had been cultivated. The unfulfilled extent had been 54 per cent out of the planned amount.</p> | <p>Actions should be taken to achieve the planned quantities.</p> | <p>Although we had issued cultivation permits stating that the planting should be completed before 31 December 2018 due to the change in timing of planting, it was impossible to achieve these targets . Similarly, due to the decline in the price of rubber in the Market and the shortage of the labor force and due to the high cost of production of 01kg of dry rubber and since the growers are increasingly turning to other income-producing crops, it has been difficult to achieve this goal. As a solution for this, the subsidy granted by the government to rubber growers has been doubled from 01 January 2019.</p> |
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3.3 Not –receiving of Expected Outcomes

The following observation is made.

Audit Observation	Recommendation	Comments given by the Accounting Officer
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<p>It had been entered into an agreement to develop a Rubber Information Management System (RIMS) with a private company on 2 March 2016 . Even though an expenditure of Rs. 17.45 million had been incurred for that up to the year under review, even if the work had to be completed by December 2016 according to the agreement, it had not been totally completed by May 2019 .</p>	<p>As it has been contracted to develop and complete a system within a year, the expected objectives should be achieved by completion of development activities expeditiously.</p>	<p>It is kindly informed that the computer system will be implemented at other Regional Offices, after evaluating the results of the pilot programmes that had already started.</p>

3.4 Annual Performance Report

The following observation is made.

Audit Observation	Recommendation	Comments given by the Accounting Officer
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Although the Performance Report for the year under review should be tabled in parliament within 150 days of the closure of the financial year by the Department in terms of the Public Finance Circular No. 402 of 12 September 2002, that report had not yet been tabled in Parliament by even by 31 May 2019 .	Actions should be taken as per the Public Finance Circular No. 402 of 12 September 2002.	Answer has not been given .

3.5 Asset Management

The following observations are made.

Audit Observation	Recommendation	Comments given by the Accounting Officer
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(a) Actions had not been taken to take over the ownership the lands belonging to 24 official quarters which were erected by the Department on those lands belonging to other institutions	Taking actions to settle them through expediting the acquisition of lands.	The consent of the Land Reform Commission has been sought for acquisition. Some lands are under the Divisional Secretaries and the activities are being carried out to acquire these lands to the Department.
(b) Head Office of the Department had been moved to a private building from the year 2017 and a total Rs. 65.25 million had been paid for the rent of the building together with VAT. It had not been looked for the possibility of constructing a building for the Head Office utilizing the 75 perches of land purchased from Battaramulla area for a sum of Rs. 59.3 million more than 10 years ago.	Commencement of construction works on the Head Office Building to be able to use government finances in thrifty.	Plans and estimates have been prepared to construct a building on the proposed land for the Rubber Development Department and has been submitted for the approval of Cabinet of Ministers in the year 2011. Nevertheless, it was informed by the Cabinet Memorandum No. 11/2041/531/017 dated 10 October 2011 as the Department should select an

area where the rubber is widely cultivated and the proceedings have ceased due to the difficulty of selecting the site. To proceed with construction of a building here and approval for the construction of the building has been submitted to the Secretary to the Ministry .

3.6 Security for Public Officers

The following observations are made.

Audit Observation	Recommendation	Comments given by the Accounting Officer
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Seventy officers of the Department who had to keep securities in terms of Financial Regulation 880 had not been kept surety and , making revision of list of officers who are required to keep securities in terms of Financial Regulation 892 and those reports were not submitted to the Auditor General at the end of every 03 years.	Officers who are administratively responsible for or who under delegations are entrusted with, the receipt of custody of public money, or the disbursement of public money or stamps or stores and those who certify vouchers or sign cheques on government account will be required to give security and the lists should be revised and submitted to the Auditor General at the end of every 03 years.	No evidence was found to maintain a Register of Employee Security in this Department. Nevertheless, steps have been taken to keep the employees' deposits as per 880 from the relevant officer from now and it is kindly informed that it will be submitted to the Auditor General at the end of every three years.

3.7 Uneconomic Transactions

The following observation is made.

Audit Observation	Recommendation	Comments given by the Accounting Officer
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Even though the value of Rs. 420,000 relating to the preparation of the official web	To look into matters relating to the failure to obtain the relevant service from the date of service	<ul style="list-style-type: none"> • Creating of the new official website of the Department was

page of the Department on 18 May 2018 and a sum of Rs. 120,000 had been paid as service charge for an year from June for the year under review, the official webpage had not been implemented until 30 May 2019 .

charges made and taking actions to launch the official website as soon as possible.

completed by May 2018 and the extension of that was implemented as (url) <http://www.rubberdev.gov.lk/home/>.

- For ease of accessing the site later on, the extension (url) was changed as <http://www.rubberdev.gov.lk/> .

3.8 Overpayments

The following observations are made.

Audit Observation	Recommendation	Comments given by the Accounting Officer
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(a) When making payments for the repairs of the Office of the Rubber Development at Dehiowita, Kegalle , despite the flashing was not done under the roof and plumbing work according to the Bill of Quantity and the Bill, a sum of Rs. 84,884 had been paid for that .	The work must be divided in such a way that the work of one person is examined by another. Similarly, it should look deeper into physical performance when make payments.	Actions are being taken to recover and measures will be taken to correct the internal control further .
(b) Despite a 11 per cent discount had been given the by the contractor for the construction work, as only a 5 per cent discount was reduced whilst make payments for that , the institution had overpaid a sum of Rs. 154,782 .	-do-	-do-

4. Human Resources Management

The following observation is made.

Audit Observation	Recommendation	Comments given by the Accounting Officer
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Five Director (Regional) posts, 03 Accountant posts, Legal	Immediate arrangements should be made to fill the vacancies for	Inquiries have been made to the Secretary to the Ministry of

Officer posts, Deputy Director essential posts. and Assistant Director posts made in the year under review belonging to the Senior Level of the Department had been in vacant for several years.

Public Administration. Scheme of Recruitment is being prepared to recruit to the post of Legal Officer.